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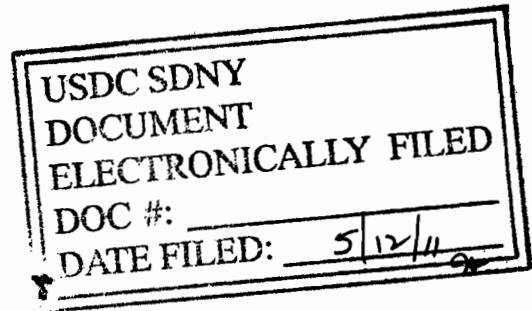
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April 29, 2011

VIA HAND DELIVERY

The Honorable Barbara S. Jones
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007-1312



Re: *In re Satyam Computer Services Ltd. Sec. Litig.*, 09-md-02027 (BSJ)

Dear Judge Jones:

We represent the Lead Plaintiffs in the above-referenced matter (the "Action"). As the Court is aware, Lead Plaintiffs and Defendants PricewaterhouseCoopers International Limited, PricewaterhouseCoopers LLP, Price Waterhouse (Bangalore), PricewaterhouseCoopers Private Limited and Lovelock & Lewes (collectively, the "PwC Entities") recently reached an agreement to settle all class claims asserted by Lead Plaintiffs against the PwC Entities in this Action for \$25.5 million. Lead Plaintiffs and the PwC Entities have now entered into a formal Stipulation and Agreement of Settlement (the "Stipulation") which, together with the exhibits thereto, was filed with the Court today.

Today, pursuant to the terms of the Stipulation, Lead Plaintiffs also filed with the Court their Notice of Motion (the "Motion") and corresponding memorandum of law for (i) preliminary approval of the settlement with the PwC Entities (ii) certification of the Class for purposes of settlement; and (iii) approval of notice to the Class. The Motion has attached as Exhibits A and B

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respectively, the Stipulation and the [proposed] Preliminary Approval Order and their exhibits.¹ For the Court's convenience, we have enclosed courtesy copies of the Motion and the memorandum of law.

Further, the Satyam Settlement Preliminary Approval Order provided for, among other things, notice to the Class of that proposed settlement, but also recognized that additional changes might be necessary with respect to Exhibits 1 (Long Form Notice), 2 (Proof of Claim form) and 3 (Summary Notice) to the Order, and thus provided for the submission of revised exhibits.² Pursuant to that Order, we respectfully enclose for the Court's consideration the aforementioned revised exhibits. The exhibits have been revised to reflect the fact that, subsequent to the submission of the proposed settlement with Satyam for preliminary approval, Lead Plaintiffs reached the agreement to settle with the PwC Entities, and are the same exhibits submitted with Lead Plaintiffs' motion for preliminary approval of the PwC Settlement. The proposed notice program, if approved, will enable the Class to receive one notice describing both settlements and their rights with respect thereto, one Proof of Claim form that will apply to both settlements, and publication of one summary notice covering both proposed settlements. The proposed joint notice program is both efficient and economical and thus, in the best interests of the Court and the Class.

Accordingly, Lead Plaintiffs respectfully request that the Court grant Lead Plaintiffs' motion for preliminary approval of the settlement with the PwC Entities and by endorsement of this letter so order that the revised exhibits are approved with respect to the Satyam settlement and shall be disseminated as joint notice of the two settlements in accordance with the schedule set forth in the order preliminarily approving the settlement with the PwC Entities. Should the Court have any questions with respect to this application, we are of course, available at the Court's convenience.

Application granted.

Respectfully submitted,

BERNSTEIN LITOWITZ BERGER
& GROSSMANN LLP

Steven B. Singer
Steven B. Singer

SO ORDERED
Dated:

BARBARA S. JONES
U.S.D.J.

5/12/11

cc: All counsel on attached service list (*via* electronic mail w/ encls.)

¹ On February 22, 2011, Lead Plaintiffs filed their motion for preliminary approval of the earlier settlement reached in the Action with Defendant Satyam Computer Services, Ltd. ("Satyam"). That motion was granted by the Court by Order dated March 21, 2011 (the "Satyam Settlement Preliminary Approval Order") (Dkt. No. 259). The settlements achieved to date do not resolve Lead Plaintiffs' claims against the remaining Defendants in this Action, *i.e.*, the former Officers and Directors of Satyam, and the Maytas Defendants.

² See Satyam Settlement Preliminary Approval Order paragraph 8. By endorsed letter dated April 15, 2011, the Court extended the time for the submission of the revised exhibits until April 29, 2011.